

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:)	
)	
The Learning Link, Inc.,)	Chapter 7
)	Case No. 15-13859-MSH
Debtor.)	
)	

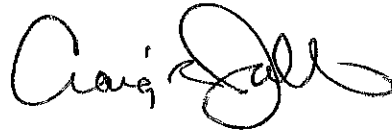
APPLICATION FOR FEE AND EXPENSES OF
ACCOUNTANT TO THE TRUSTEE

We, Verdolino & Lowey, P.C., having been employed as ACCOUNTANTS TO THE TRUSTEE in the above-entitled case, and as such having rendered the services described in the itemized bill annexed hereto and having actually incurred the expenses set forth therein, hereby request that we be allowed the sum of \$2,428.00 for said services and \$66.77 for out-of-pocket expenses for a total of \$2,494.77 to be paid from the Debtor's Estate as the Court allows.

We hereby state that the compensation, fee and allowance herein claimed belongs wholly to us and will not be divided, shared or pooled, directly or indirectly with any other person or firm.

This application is made under the penalty of perjury.

Dated: August 25, 2016



Verdolino & Lowey, P.C.
Craig R. Jalbert, CIRA
124 Washington Street
Foxboro, MA 02035
Telephone (508) 543-1720

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
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SUMMARY OF SERVICES OF ACCOUNTANTS TO THE
TRUSTEE

Acting pursuant to and in accordance with the provisions of 11 U.S.C. 330(a) and 503(b)(2) and Rule 2016 of the Federal Rules of Bankruptcy Procedure, Craig R. Jalbert, CIRA and Verdolino & Lowey, P.C. (hereinafter referred to collectively as the ("Accountants")) hereby respectfully represent:

1. The Learning Link, Inc., (the "Debtor") filed a voluntary Chapter 7 bankruptcy petition on October 6, 2015.
2. David B. Madoff, Esq. the duly appointed Chapter 7 Trustee (the "Trustee"), filed a motion to employ the Accountants on March 3, 2016. The Court granted the employment of the Accountants on March 24, 2016. A copy of the Order is attached hereto as Exhibit I.
3. This fee application covers the period from July 15, 2016 through August 25, 2016 (the "Application Period").

4. The services that the Accountants provided on behalf of the Trustee are as follows:

- a. Prepare the federal income tax return for the year ended December 31, 2015, together with all necessary research and workpapers;
- b. Prepare the state income tax return for the year ended December 31, 2015, together with all necessary research and workpapers;
- c. Prepared a request for expedited review of all tax returns by all taxing authorities; and,
- d. Prepare this final fee application.

5. The accountants working on this case, for whose work the Accountants are seeking compensation, have significant experience in bankruptcy and related matters in the areas in which they performed services for this Estate on behalf of the Trustee. The Accountants represents to the Court that time incurred in performing the services in this case was not duplicated by this Applicant's professionals or with that of any other professional in this case.

6. Exhibit II, attached hereto, provides a detailed description of the work performed and the time spent by each Accountant. A summary of the actual hours and fees incurred in performing the aforementioned work is as follows:

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Craig Jalbert	0.5	\$445.00	\$ 222.50
Heather Medeiros	1.1	295.00	324.50
Matthew Whitehouse	8.1	225.00	1,822.50
Jane Morris	<u>0.3</u>	195.00	<u>58.50</u>
Total Hours and Fees	<u>10.0</u>		<u>\$2,428.00</u>
Average Hourly Rate		<u>\$242.80</u>	

7. Exhibit III, attached hereto, sets forth a brief biography of the accountants performing the work.

8. Exhibit IV, attached hereto, is a statement of necessary out-of-pocket expenses incurred by the Accountants in performing the services rendered in this case.

9. The Accountants submit that the requested fees and expenses are reasonable and appropriate under the circumstances of this case, in view of the requirements of the Bankruptcy Code and Internal Revenue Code, the results obtained to date and the time expended to achieve such results. The Firm adjusts the hourly billing rates charged by all professionals and paraprofessionals on September 1 of each year, which accounts for

the multiple rates of some of the Accountants referenced herein.

10. The compensation requested herein for the services performed by the Accountants is based upon the regular hourly rates in effect during this case for the professional and para-professionals qualified to perform the services described, commensurate with the type of work which had to be performed in accordance with the authorization granting the Accountants the authority to represent the Trustee.

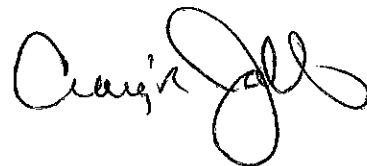
WHEREFORE, the Accountants respectfully request that this Court:

1. Enter an order approving this Application and awarding the Accountants fees and necessary out-of-pocket expenses consisting of:

- a. professional fees of \$2,428.00;
- b. necessary out-of-pocket expenses of \$66.77 and

2. Grant the Accountants such other and further relief as is just.

Dated: August 25, 2016



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UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(EASTERN DIVISION)

Exhibit 1

In re
THE LEARNING LINK, INC.
Debtor.

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Chapter 7
Case No. 15-13859-MSH

**TRUSTEE'S APPLICATION FOR
AUTHORITY TO EMPLOY ACCOUNTANT**

David B. Madoff (the "Trustee"), the Chapter 7 trustee of The Learning Link, Inc. (the "Debtor"), hereby applies for authority to employ the accounting firm of Verdolino & Lowey, P.C. (the "Firm") as his accountant in this Chapter 7 case. As grounds therefore, the Trustee states:

1. The Trustee was appointed as trustee in this case on October 7, 2015.
2. Section 327 of the Bankruptcy Code authorizes the Trustee to employ an accountant with the approval of this Court.
3. The Trustee will need the advice of an accountant on all accounting matters affecting the Debtor's estate, including but not limited to the filing of tax returns. The Firm has extensive experience in bankruptcy accounting and is well-qualified to assist the Trustee in this case.
4. To the best of the Trustee's knowledge, the Firm does not hold or represent any interest adverse to the Debtor, and is disinterested with respect to the Debtor.
5. To the best of the Trustee's knowledge, the Firm has no connection with the Debtor, creditors, other parties in interest, or their attorneys or accountants, except that the Firm may serve as a professional person in other matters, wholly unrelated to the Debtor or this case,

03/24/2016 Allowed. No objections filed.

Madoff & Lowey

THE LEARNING LINK, INC.					Exhibit II
Chapter 7; Case No. 15-13859-MSH					
Statement of Services - Verdolino & Lowey, P.C. as of August 25, 2016					
Date	Description	Staff	Hours	Rate	Fees
07/15/16	Reviewed file prior to tax prep., make request for additional necessary docs.	Morris	0.3	\$195.00	\$58.50
07/22/16	Begin preparation of the 12/31/15 federal and state tax returns and workpapers.	Whitehouse	0.7	\$225.00	\$157.50
07/25/16	Continue preparation of the 12/31/15 federal and state tax returns and workpapers.	Whitehouse	2.2	\$225.00	\$495.00
08/04/16	Begin preparation of the 12/31/15 federal and state tax returns and workpapers.	Whitehouse	4.9	\$225.00	\$1,102.50
08/16/16	Begin reviewing the 12/31/15 federal and state tax returns and workpapers.	Medeiros	1.1	\$295.00	\$324.50
08/25/16	Prepare returns for signature.	Whitehouse	0.3	\$225.00	\$67.50
08/25/16	Prepare final fee app.	Jalbert	0.5	\$445.00	\$222.50
	Total Hours and Fees		10.0		\$2,428.00

The Learning Link, Inc.
Chapter 7; Case No. 15-13859-MSH

Exhibit III
Page 1 of 2

Selected Biographical Data of Accountants

Craig R. Jalbert, CIRA - Principal; Verdolino & Lowey, P.C.,
Certified Public Accountants

Craig Jalbert joined Verdolino & Lowey, P.C. as a Principal in 1987. He has extensive experience in accounting and consulting services; business advisory services; tax planning and compliance; litigation support; forensic accounting and bankruptcy matters including: taxation and accounting; valuation and insolvency; search for preference and fraudulent transactions; plan development; cash flow and business analysis; records reconstruction; post-confirmation trustee/administrator; claims reconciliation; wind-down services; and, expert reporting. Craig has been involved in over 5,000 bankruptcy cases, including approximately 300 Chapter 11 cases since 1990. Craig has also been appointed as both a Federal and State Court Receiver as well as interim CFO; is frequently invited to speak on matters of insolvency and bankruptcy taxation; and, was recently inducted as a Fellow in the American College of Bankruptcy on March 15, 2013. Prior to joining Verdolino & Lowey, Craig was a senior auditor with Arthur Andersen & Co. in the Commercial Audit Division of the Boston office. Craig received a Bachelor of Science degree in Accountancy with honors from Boston College in 1983.

Heather Medeiros, CPA - Staff Accountant - Verdolino & Lowey,
P.C., Certified Public Accountants

Heather, a Certified Public Accountant, joined Verdolino & Lowey, P.C. in June 1998 as a Staff Accountant. She works on tax engagements both in and outside of bankruptcy, specializing in consolidated and multi-state corporate tax return preparation. Heather received her Bachelor of Science in Business Administration, with a major in Accounting from Framingham State College.

The Learning Link, Inc.
Chapter 7; Case No. 15-13859-MSH

Exhibit III
Page 2 of 2

Selected Biographical Data of Accountants

Matthew Whitehouse - Tax Accountant; Verdolino & Lowey, P.C.,
Certified Public Accountants

Matthew joined the firm in September 2008. He has five years of bankruptcy and litigation support experience providing project-based research and analysis with the fraud investigation team. Matthew transitioned to the tax department in 2013, where he prepares individual, corporate, partnership and trust tax returns, including both bankruptcy and non-bankruptcy. He is also involved in tax planning, tax litigation and research projects and is the tax department's go-to person for questions regarding the Microsoft Office Suite of software programs. Matthew received his Bachelor of Science in Accounting, magna cum laude, from the University of Rhode Island in May 2007 and his Master of Science in Accounting from the University of Rhode Island in December 2009.

Jane P. Morris, EA - Staff Tax Accountant - Verdolino & Lowey,
P.C., Certified Public Accountants

Jane joined the firm in 1995 as a licensed Enrolled Agent. She specializes in bankruptcy estate tax returns and estates and trusts taxation. Prior to joining the firm, she served as a consultant and researcher for Arthur D. Little, Inc. She received her Bachelor of Science Degree in Chemistry from Mary Washington College of the University of Virginia.

The Learning Link, Inc.
Chapter 7; Case No. 15-13859-MSH

Exhibit IV

Detail of Necessary Out-of-Pocket Expenses

Mileage	\$ 0.00
Postage and delivery	29.72
Computer tax preparation charges (Actual)	0.00
Communication and facsimile	0.00
Copying (\$0.15 per page)	<u>37.05</u>
Total Expenses	\$ <u>66.77</u>

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DECLARATION RE: ELECTRONIC FILING

I, Craig R. Jalbert, hereby declare under penalty of perjury that all of the information contained in Verdolino and Lowey, P.C.'s APPLICATION FOR FEE AND EXPENSES OF ACCOUNTANT TO THE TRUSTEE (the "Document"), filed electronically, is true and correct. I understand that this declaration is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this DECLARATION may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Executed this 25th day of August 2016.



Craig R. Jalbert, CIRA

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ORDER

Upon consideration of the pending Verdolino & Lowey, P.C. within application, notice of same having been given to creditors and other interested parties as required, IT IS HEREBY ORDERED that an allowance of \$_____ for services and \$_____ for expenses for a total of \$_____ be and hereby is made to the applicant and that the same may be paid from the funds of the Debtor's estate.

Dated:

United States Bankruptcy Judge